Rock Hard Transportation, Inc.

10763 Poplar Avenue Fontana, CA 92337 Ph: 909.355.0050 Fax: 909.355.0080

January 30, 2006

Director, Regulations and Ruling Division
Alcohol and Tobacco Tax and Trade Bureau

Attn: Notice No. 55

P.O. Box 14412

Washington, DC 20044-4412

Gentlemen,

We refer to the proposed establishment of the Saddle Rock – Malibu Viticulture area (2003R-110P). Please accept this letter as my confirmation that I am a strong supporter as to the establishment of this Saddle Rock – Malibu Viticulture area.

Sincerely,

Dennis Immamura